

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679**

**PART II - DIRECT COSTS**

**NAME OF REPORTING UNIT**

Item No.	Item description																												
2.6.2	<p><u>Level of Production Unit used to Accumulate Variance.</u> Indicate which level of production unit is used as a basis for accumulating the labor variances.</p> <table border="0"> <thead> <tr> <th></th> <th align="center" colspan="3"><u>Direct Labor Category</u></th> </tr> <tr> <th></th> <th align="center"><u>Manufacturing</u></th> <th align="center"><u>Engineering</u></th> <th align="center"><u>Other Direct</u></th> </tr> </thead> <tbody> <tr> <td>A. Plant-wide basis</td> <td align="center">_____</td> <td align="center">_____</td> <td align="center">_____</td> </tr> <tr> <td>B. By department</td> <td align="center">_____</td> <td align="center">_____</td> <td align="center">_____</td> </tr> <tr> <td>C. By product or product line</td> <td align="center">_____</td> <td align="center">_____</td> <td align="center">_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td align="center">_____</td> <td align="center">_____</td> <td align="center">_____</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td align="center">_____</td> <td align="center">_____</td> <td align="center">_____</td> </tr> </tbody> </table>		<u>Direct Labor Category</u>				<u>Manufacturing</u>	<u>Engineering</u>	<u>Other Direct</u>	A. Plant-wide basis	_____	_____	_____	B. By department	_____	_____	_____	C. By product or product line	_____	_____	_____	Y. Other(s) 1/	_____	_____	_____	Z. Labor category is not applicable	_____	_____	_____
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2.6.3	<p><u>Method of Disposing of Variance.</u> Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p>																												
2.6.4	<p><u>Revisions.</u> Standard costs for direct labor are revised:</p> <p>A. _____ Semiannually</p> <p>B. _____ Annually</p> <p>C. _____ Revised as needed, but at least once annually</p> <p>Y. _____ Other(s) 1/</p>																												
2.7.0	<p><u>Description of Other Direct Costs.</u> Other significant items of cost directly identified with Federal contracts or other final cost objectives. Describe on a continuation sheet the principal classes of other costs that are always charged directly, that is, identified specifically with final cost objectives, e.g., fringe benefits, travel costs, services, subcontracts, etc.</p>																												
2.7.1	<p>When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar cost objectives the charge is based on:</p> <p>A. _____ Actual Costs</p> <p>B. _____ Per Diem Rates</p> <p>C. _____ Lodging at actual costs and subsistence at per diem</p> <p>Y. _____ Other Method 1/</p> <p>Z. _____ Not Applicable</p>																												
2.8.0	<p><u>Credits to Contract Costs.</u> When Federal contracts or similar cost objectives are credited for the following circumstances, are the rates of direct labor, direct materials, other direct costs and applicable indirect costs always the same as those for the original charges? (Mark one line for each circumstance, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.)</p> <table border="0"> <thead> <tr> <th align="left"><u>Circumstance</u></th> <th align="center"><u>A. Yes</u></th> <th align="center"><u>B. No</u></th> <th align="center"><u>Z. Not Applicable</u></th> </tr> </thead> <tbody> <tr> <td>(a) Transfers to other jobs/contracts</td> <td align="center">_____</td> <td align="center">_____</td> <td align="center">_____</td> </tr> <tr> <td>(b) Unused or excess materials remaining upon completion of contract</td> <td align="center">_____</td> <td align="center">_____</td> <td align="center">_____</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p>	<u>Circumstance</u>	<u>A. Yes</u>	<u>B. No</u>	<u>Z. Not Applicable</u>	(a) Transfers to other jobs/contracts	_____	_____	_____	(b) Unused or excess materials remaining upon completion of contract	_____	_____	_____																
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